

BOULDER COUNTY, COLORADO

REPORT ON SINGLE AUDIT
December 31, 2023



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Boulder County, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Boulder County, Colorado (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 27, 2024. Our report includes a reference to other auditors who audited the financial statements of Boulder County Housing Authority, a major enterprise fund, and Josephine Commons, LLC, Aspinwall, LLC, Kestrel I, LLC, Tungsten Village, Coffman Place, LLC, Willoughby Corner Seniors LLLP, or Willoughby Corner Multifamily LLLP discretely presented component units as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Greenwood Village, Colorado
August 27, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners
Boulder County, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Boulder County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Boulder County Housing Authority, a blended component unit of the County, which expended \$27,182,913 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2023. Our compliance audit, described in the Opinion on Each Major Federal Program,

does not include the operations of the Boulder County Housing Authority because the Boulder County Housing Authority engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement

of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

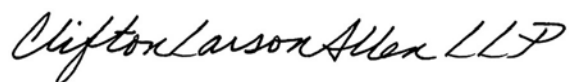
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated August 27, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Greenwood Village, Colorado
August 27, 2024

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster Subtotals	Amount
US Department of Agriculture					
<i>Passed Through Colorado Department of Human Services</i>					
Supplemental Nutrition Assistance Program (SNAP)	10.551	18SM80793A		\$	70,360
State Administrative Matching Grants for Food Assistance Program	10.561	183CO401S8026			3,231,608
<i>Passed Through Colorado Department of Public Health and Environment</i>					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	various			689,783
Child and Adult Care Food Program (CACFP)	10.558	various			98,201
Total US Department of Agriculture					4,089,952
US Department of Health and Human Services					
<i>Passed Through Colorado Department of Human Services</i>					
Housing Counseling Assistance Program	14.169	various			36,189
Total US Department of Health and Human Services					36,189
US Department of Housing and Urban Development (HUD)					
<i>Passed Through Colorado Department of Human Services</i>					
Community Development Block Grant Program for Entitlement Communities	14.218	HC200841001			50,000
<i>Passed Through Colorado Department of Local Affairs</i>					
Community Development Block Grants/State's program	14.228	CDBGED 23632			420,000
Emergency Solutions Grant Program	14.231	H1ESG91227			24,558
Total US Department of Housing and Urban Development (HUD)					494,558
Department of the Interior					
<i>Direct Program</i>					
Payments in Lieu of Taxes (PILT)	15.226				488,142
Total Department of the Interior					488,142
US Department of Justice					
<i>Direct Program</i>					
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2020-EW-AX-K007			128,744
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	JustGrants			152,439
State Criminal Alien Assistance Program	16.606	various			234,015
Criminal and Juvenile Justice and Mental Health Collaboration Program (JMHCP)	16.745	2020-MO-BX-0038			295,795
Second Chance Act Reentry Initiative	16.812	2020-AR-BX-0121			48,511
Comprehensive Opioid, Stimulant, and other Substances Use Program (COSSUP)	16.838	2101COFFCC6-00			344,273
<i>Passed Through Colorado Department of Public Safety</i>					
Coronavirus Emergency Supplemental Funding Program	16.034	various			234,139
Antiterrorism Emergency Reserve	16.321	2022-AE-KS01-20			273,692
Crime Victim Assistance	16.575	various			211,839
Crime Victim Compensation	16.576	various			161,395
Edward Byrne Memorial Justice Assistance Grant Program	16.738	various			198,193
<i>Passed Through City of Colorado Springs</i>					
Missing and Exploited Children (MEC) Program	16.543				39,188
<i>Passed Through Colorado Department of Human Services</i>					
Comprehensive Opioid, Stimulant, and other Substances Use Program (COSSUP)	16.838	2301COOACM			260,037
Total US Department of Justice					2,582,260
US Department of Labor					
<i>Employment Cluster</i>					
<i>Passed Through Colorado Department of Labor and Employment</i>					
Employment Service/Wagner-Peyser Funded Activities	17.207	various			592,064
Unemployment Insurance	17.225	various			22,970
Trade Adjustment Assistance	17.245	TCA22			886
Jobs for Veterans State Grants (JVSG)	17.801	various			20,516
<i>Subtotal Employment Cluster</i>				\$ 636,436	
<i>WIA (Workforce Integration Opportunity Act) Cluster</i>					
<i>Passed Through Colorado Department of Labor and Employment</i>					
Workforce Innovation and Opportunity Act (WIOA), Adult Programs	17.258	various			900,447
Workforce Innovation and Opportunity Act (WIOA) Youth Activities	17.259	various			668,061
Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program	17.278	various			504,146
<i>Passed Through Jefferson County</i>					
Workforce Innovation and Opportunity Act (WIOA), Adult Programs	17.258	4A62/4A82/46A2/ 48A2/4PD2/4ND2/4AP23BO /4AF24BO			(1,522)
<i>Passed Through Arapahoe County</i>					
Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker National Reserve Demonstration Grants	17.280	2101COHDC6-00			92,557
<i>Subtotal WIA (Workforce Integration Opportunity Act) Cluster</i>				2,163,689	
<i>Passed Through City and County of Denver</i>					
H-1B Job Training Grants	17.268	90SAPG0060-03-00			189,049

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster Subtotals	Amount
<i>Passed Through Jefferson County</i>					
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	various			185,826
Total US Department of Labor					3,175,000
Department of Transportation					
<i>Passed Through Colorado Department of Transportation</i>					
Federal-Aid Highway Program, Federal Lands Highway Program	20.205	various			433,153
<i>Passed Through Via Mobility</i>					
Enhanced Mobility of Seniors and Individuals with Disabilities - Section 5310 Program	20.513	Via 2021 Hourly Funds Service Agreement			76,000
Total Department of Transportation					509,153
US Department of the Treasury					
<i>Direct Program</i>					
Equitable Sharing	21.016				17
COVID-19 Emergency Rental Assistance Program	21.023	ERAP 1 & ERAP 2 Boulder County US Dept of Treasury Award Terms and Conditions			2,099,489
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	6/8/21	\$ 14,266,861		22,597,947
<i>Passed Through Colorado Housing and Finance Authority</i>					
Homeowner Assistance Fund (HAF)	21.026				30,000
<i>Passed Through Colorado Department of Public Health and Environment</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	PO FAAA 2022*9702 Task Order 2024*0684			60,144
<i>Passed Through Colorado Department of Human Services</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027				448,236
<i>Passed Through Colorado Department of Labor and Employment</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	various			624,667
<i>Passed Through City of Boulder</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027				80,000
<i>Passed Through Division of Criminal Justice</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	ARPA#-2023-02			84,763
<i>Passed Through Office of the State Court Administrator</i>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	Letter Agreement 5/23/22			217,095
Total US Department of the Treasury					26,242,358
US Environmental Protection Agency					
<i>Passed Through Colorado Department of Public Health and Environment</i>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	2023*0382 AMD#1			31,570
<i>Passed Through Colorado Dept. of Public Health and Environment</i>					
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444				11,596
Performance Partnership Grants	66.605	PO.FEEA,202400007162			9,634
Total US Environmental Protection Agency					52,800
US Department of Labor					
<i>Passed Through Colorado Department of Labor and Employment</i>					
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Letter Agreement			82,773
Total US Department of Labor					82,773
United States Election Assistance Commission					
<i>Passed Through Colorado Department of State</i>					
HAVA Election Security Grants	90.404	various			55,550
Total United States Election Assistance Commission					55,550
US Department of Health and Human Services					
<i>Direct Program</i>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	various			408,739
Head Start	93.600	various			2,013,714
<i>Aging Cluster</i>					
<i>Passed Through Colorado Department of Human Services</i>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	various			569,872
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	various			711,234
<i>Subtotal Aging Cluster</i>				<u>1,281,106</u>	
<i>Child Care Cluster</i>					
<i>Passed Through Colorado Department of Human Services</i>					
Child Care and Development Block Grant	93.575	various G1801COCCDF,G1701COCC			8,288,801
Child Care and Development Funds (CCDF)	93.596	DF			1,984,540
<i>Subtotal Child Care Cluster</i>				<u>10,273,341</u>	

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing	Pass-Through Entity	Passed Through to Subrecipients	Cluster Subtotals	Amount
	Number	Identifying Number/Program Number			
<i>Medicaid Cluster</i>					
<i>Passed Through Colorado Department of Human Services</i>					
Medical Assistance Program (Medicaid; Title XIX)	93.778	20-0013			3,522,369
<i>Subtotal Medicaid Cluster</i>				<u>3,522,369</u>	
<i>Passed Through Colorado Department Of Public Health and Environment</i>					
Medical Reserve Corps Small Grant Program (MRC)	93.008	PO 2024-1731			3,071
Injury Prevention and Control Research and State and Community Based Programs	93.136	2301COOACM			48,892
Immunization Cooperative Agreements	93.268	various			351,486
Emerging Infections Programs	93.317	various 19 FHIA 127043			37,650
State Physical Activity and Nutrition (SPAN)	93.439	2021*2475 AMD#4			14,754
Block Grants for Prevention and Treatment of Substance Abuse (SABG)	93.959	2023*0352			183,753
Public Health Emergency Preparedness	93.069	various			59,801
Public Health Emergency Preparedness	93.069	various			205,707
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	various 23 FAA 0005			1,305,161
Emerging Infections Programs	93.317	2023*2736			18,224
Maternal and Child Health Services Block Grant to the States	93.994	2022*0900 Option Letters			241,615
<i>Passed Through Colorado Department of Human Services</i>					
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2301COOAOAM			42,002
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	various			12,795
National Family Caregiver Support, Title III, Part E (NFCSP)	93.052	2301COOAF C			81,513
Guardianship Assistance	93.090	2018-CZ-BX-0025 1 U79 SM063221-01, 5H79			91,580
MaryLee Allen Promoting Safe and Stable Families Program	93.556	SM062325-02			138,517
Temporary Assistance for Needy Families [TANF]	93.558	1801COFPSS, 1711COFPCV, 1701COFPSS			6,174,205
Child Support Services	93.563	1804COCSES 1804COCSES			2,863,889
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801COCWSS			79,265
Foster Care Title IV-E	93.658	1801COFOST			4,108,641
Adoption Assistance	93.659	1801COADPT			1,035,197
Social Services Block Grant - SSBG Program, SSBG-Consolidated Block Grant (CBG) Program	93.667	1801COSOSR,1701COSOSR			1,065,988
Child Abuse and Neglect Discretionary Activities	93.670	90CA183603			24,395
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001COCILP			11,658
Elder Abuse Prevention Intervention Projects	93.747	2101COAPC6, 2201COLOC6			40,138
Medical Assistance Program (Medicaid; Title XIX)	93.778	21 IHEA 163701			92,408
<i>Passed Through National Environmental Health Association</i>					
Food and Drug Administration Research	93.103	various			95,691
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU380T000300-04-07			374
<i>Passed Through SAMHSA</i>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance (PRNS)	93.243	1H79SP082350			183,662
<i>Passed Through Centers for Disease Control and Prevention</i>					
Drug-Free Communities Support Program Grants (DFC)	93.276	NH28CE003101			75,730
<i>Passed Through Colorado Department of Regulatory Agency</i>					
State Health Insurance Assistance Program (SHIP)	93.324	various			73,475
<i>Passed Through Colorado Department of Local Affairs</i>					
Community Services Block Grant (CSBG)	93.569	various			287,373
<i>Passed Through Colorado Housing and Finance Authority</i>					
Child Care and Development Block Grant	93.575				5,000
<i>Passed Through Colorado Department of Early Childhood</i>					
Child Welfare Research Training or Demonstration	93.648	22 IHIA 174578 AMD# 23 QAAA 181363			85,029
<i>Passed Through Colorado Behavioral Health Administration</i>					
Block Grants for Community Mental Health Services (MHBG)	93.958	various			104,390
<i>Passed Through Denver Health and Hospital Authority</i>					
Preventive Health and Health Services Block Grant (PHHS)	93.991	A20-0147-S003 PO# 6226			33,817
Total US Department of Health and Human Services					<u>36,776,115</u>
Corporation for National and Community Service					
<i>Direct Program</i>					
AmeriCorps Volunteers In Service to America 94.013	94.013				2,336
Total Corporation for National and Community Service					<u>2,336</u>

Department of Homeland Security

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster Subtotals	Amount
<i>Passed Through Colorado Department of Public Safety</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-4634			8,233,852
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-4145			8,143,903
Hazard Mitigation Grant (HMGP)	97.039	FEMA FM-5378-CO			(2,789)
Emergency Management Performance Grants (EMPG)	97.042				90,483
Total Department of Homeland Security					16,465,449
Neighborhood Reinvestment Corporation (dba NeighborWorks America)					
<i>Passed Through Colorado Housing and Finance Authority</i>					
NeighborWorks America Housing Stability Counseling Program	99.U19	CHFA Sub-Grant Agreement			372,442
Total Neighborhood Reinvestment Corporation (dba NeighborWorks America)					372,442
GRAND TOTAL			\$ 14,266,861	\$ 17,876,941	\$ 91,425,077

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule

BOULDER COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2023

NOTE 1: General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the primary government of Boulder County, Colorado and its component units, excluding the Boulder County Housing Authority, a blended component unit of the County, which expended \$27,182,913 in federal awards during the year ended December 31, 2023. The County’s reporting entity is defined in Note 1 to the County’s basic financial statements included in the Annual Comprehensive Financial Report (ACFR). All federal financial assistance received by the primary government directly from federal agencies, as well as federal financial assistance passed through other government agencies, including the State of Colorado, is included on the schedule. In addition, federal financial assistance awarded directly to eligible County Social Services recipients via Electronic Benefits Transfer (EBT) is also included in the Schedule of Expenditures of Federal Awards, with the exception of Food Stamps and WIC benefits. The State of Colorado issues EBT to the eligible County recipients. Only the federal amount of such pass-through awards and EBT transactions is included on the Schedule of Expenditures of Federal Awards.

NOTE 2: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Boulder County (the County) under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Governmental funds are used to account for the County’s federal grant activity. Amounts reported in the Schedule of Expenditures of Federal Awards are recognized on the modified accrual basis when they become a demand on current available federal resources and eligibility requirements are met, or on the accrual basis at the time liabilities are incurred and all eligibility requirements are met. For the Disaster Grants – Public Assistance (Presidentially Declared Disasters) Program, Assistance Listing Number (ALN) 97.036, this program is reported in the Schedule of Expenditures of Federal Awards based on expenditures incurred plus approvals of project worksheets by the grantor. Also, note that the following programs are reported in the Schedule of Expenditures of Federal Awards on the cash basis:

<u>Program Title</u>	<u>ALN</u>
State Administrative Matching Grants for the SNAP Program	10.561
Promoting Safe and Stable Families	93.556
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
CCDF Cluster	93.575, 93.596
Child Welfare Services-State Grants	93.645
Foster Care-Title IV-E	93.658
Adoption Assistance	93.659
Social Services Block Grant	93.667
Chafee Foster Care Independence Program	93.674
Elder Abuse Prevention Interventions	93.747
Medicaid Cluster	93.778
Child Abuse and Neglect Discretionary Activities	93.670
Guardianship Assistance	93.090

BOULDER COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2023

NOTE 3: Noncash Programs

Certain federal financial assistance programs do not involve cash awards to the County. These programs include the following:

<u>Program Title</u>	<u>ALN</u>
Women, Infant, Children (WIC)	10.244, 10.557
Community Development Block Grant Program	14.218
Substance Abuse and Mental Health Services	93.243
Low-Income Home Energy Assistance Program (LIHEAP)	93.568
Temporary Assistance for Needy Families (TANF)	93.558
County Administration	93.667
Child Welfare (including CHRP, RTC, Res MH, SB-80 and SB-94)	93.645, 93.658
	93.659, 93.667
Core Services	93.658
Child Care Assistance Program (CCAP)	93.596, 93.575
Supplemental Nutrition Assistance Program (SNAP) Benefits	10.551

Total electronic disbursements authorized by the State through the Colorado Department of Human Services for 2023 were \$66,014,878 and \$2,670,562 authorized through the Colorado Department of Public Health and Environment.

NOTE 4: De Minimis Indirect Cost Rate

The County has declined to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 5: ALN and Contract Numbers

Certain programs do not contain State or Federal contract numbers because they have not been assigned these numbers or the numbers were not obtainable.

NOTE 6: Subrecipients

The County funded one subrecipients, Boulder County Housing Authority, with the ALN 21.027, with \$14,266,861 of federally reimbursed expenses.

**BOULDER COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Numbers

21.027

93.563

93.575, 93.596

97.036

Name of Federal Program or Cluster

COVID-19 Coronavirus State and Local Fiscal Recovery Fund

Child Support Services

Child Care and Development Cluster

Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 2,742,752

Auditee qualified as low-risk auditee?

_____ yes x no

**BOULDER COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



Office of Financial Management

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BOULDER COUNTY, COLORADO SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED DECEMBER 31, 2023

Boulder County, Colorado respectfully submits the following summary schedule to prior audit findings for the year ended December 31, 2023.

Audit Period: 2023

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS - FINANCIAL STATEMENT AUDIT

None.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

2022-001 COVID-19 Emergency Rental Assistance – Eligibility

Condition: The County incorrectly processed a benefit payment that included an overpayment of \$30 by inadvertently including utilities on top of base rent.

Status: Corrective action was taken and prior year finding is resolved as of December 31, 2023.

2022-002 COVID-19 Emergency Rental Assistance – Reporting

Condition: The County was not able to provide supporting documentation for their reported amounts. The County failed to retain data records for the point in time that was used to report each submission. As a result, reported key items could not be supported.

Status: Corrective action was taken and prior year finding is resolved as of December 31, 2023.



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